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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA, )  
Plaintiff, )  
v. ) Case No. 2:13-cv-01498-APG-PAL  
IVAN G. PIVAROFF, et al., ) STIPULATION  
Defendants. )

The plaintiff United States of America and the defendant Associated Enterprises Limited ("AEL") stipulate and agree as follows:

1. The United States and AEL have settled their dispute in this litigation, and this stipulation gives partial effect to their agreement.

2. AEL hereby disclaims any lien or interest against the real property at issue in this action, located at 3111 Bel Air Drive, # 28F, Las Vegas, Nevada ("the Property") and shall dismiss with prejudice its cross-claim in this action:

1       3. AEL's decision to enter into a compromise of this action does not imply that AEL  
2 admits any of the allegations set forth in the Government's pleadings and does not imply that  
AEL admits liability in this action;

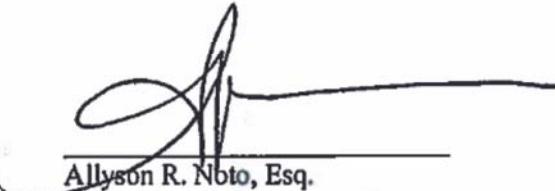
3       4. The United States shall move forward with its action to foreclose federal tax liens  
against the Property and to sell the Property judicially and hereby stipulates and agrees that AEL  
4 should be dismissed from the action with prejudice;

5       5. AEL shall receive \$75,000 from the sale proceeds in full satisfaction of its claims  
in this action, and AEL shall receive the \$75,000 payment after payment of the costs of sale and  
6 after payment of accrued real property taxes, but before any amounts are allocated to the United  
States' claim for taxes; and

7       6. The parties shall bear their own costs.  
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9       Dated: November 23, 2015.

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12 Philip Doyle  
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IT IS SO ORDERED December 14,  
2015.

  
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UNITED STATES DISTRICT JUDGE